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Tax Bulletin

Tax Bulletin 4-09

Effective Date: April 1, 2009

Re: Municipal Energy Sales and Use Tax Rate for Lindon

Utah Code §10-1-304 allows a municipal energy tax of up to 6 percent of the delivered value on the sale or use of taxable energy.

Lindon (Utah County) will increase the municipal energy sales and use tax to 6 percent starting April 1, 2009.

Sellers must collect 6 percent on all taxable transactions in Lindon starting April 1, 2009.

Report this tax on the *Municipal Energy Sales and Use Tax Return* (TC-62E) starting with the following periods:

- April (monthly filers)
- April-June (quarterly filers)

For these changes and all other current rates, see the sales tax rate charts at tax.utah.gov/sales/rates.html.

QUESTIONS...



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